17 COST ALLOCATION SUBSYSTEM

17.1 Cost Allocation Subsystem Overview

The Cost Allocation subsystem allows flexible, user-defined allocation of expenditures. Subsystem users define an allocation structure from which the subsystem computes and posts the allocation of costs that are not directly identifiable with a specific entity (fund, agency, organization). The subsystem provides the ability to allocate expenditures and have the results automatically post to a grant in the Federal Aid Subsystem.

As an integrated module, the Cost Allocation subsystem operates according to the same principles as other GFS subsystems; for example, reference table maintenance and report requests are treated in the same manner as all other GFS modules and subsystems.

Functions

The primary functions of the Cost Allocation subsystem are to:

- provide a means for distributing based on the user's cost allocation plan;
- identify the actual total costs associated with the provision of services that are not directly identifiable with a specific account code combination (fund, agency, organization, etc.); and
- provide the ability to allocate expenditures and have the results post to the Federal Aid Subsystem.

Cost Allocation Tables and Programs

Users define their allocation structure on tables, which are input to and updated by the Cost Allocation programs. Other tables are completely system-maintained by the Cost Allocation programs and are available for inquiry when processing is completed. The Cost Allocation subsystem requires no new transaction entry, it uses normal general ledger transactions as input.

Posting Cost Allocation Results

The Cost Allocation subsystem allows allocations to be performed for reporting purposes only or has the capability to create Federal Aid Charge (FX) transactions to post allocation results. As normal system transactions, these FX transactions will appear on the Document Suspense File (SUSF) and will post to the Federal Aid Ledger.

17.1.1 Definition of Terms

Allocation Process

This includes: resetting of subsystem tables, preparation of Cost Allocation tables for processing, the computational processing of allocation, creation/summarization of the Cost Allocation Ledger, and the optional creation of Federal Aid Charge (FX) transactions to post allocation results.

Accounting Distribution

Each Cost Allocation record has an accounting distribution - a composite stream of account code field values (fund, agency, organization, sub-organization, activity, job number, reporting category, project, and appropriation unit). Accounting distributions are defined as entries are made to the Pool/Base Definition (PBDF) table or Pool/Base Definition "A" Base internal statistics (PBDA) table, and may consist of either valid account codes (which are verified against reference tables) or "wild card" values. The combination of the step's distribution options with the pool and base accounting distributions produce the accounting distribution of the resulting allocation records.

Accumulating Distribution

In a variable percentage allocation (internal statistics), the user assigns to each Pool/Base Definition "A" Base (PBDA) table base record an accumulating distribution for its variable statistics. The actual dollar amounts accrued by the accumulating distribution are entered as the statistical unit amounts for the PBDA records. These statistic amounts are then used to compute the fixed percentages.

Backward Reference Step

The reverse view of a Forward Reference Step, the Backward Reference Step, indicates an earlier step in allocation where the amounts accumulated by the present step's pool were previously forward referenced. The existence of a Backward Reference Step is implied by the definition of the Forward Reference Step, but Backward Reference Steps are not themselves defined. Backward Reference steps do not appear on an on-line table, however, they are on the Cost Allocation Detail Report (2C03).

Base

Each step is composed of one or more pools and one or more bases. Base records are the receiving entities of the allocated costs. They specify the accounting distributions where the costs will be reclassified and define the statistics or percentages used in allocation.

Distribution Options

The distribution option assigned to each of the account code fields indicates if the code on the allocated record is inherited from the field's value on the pool record or the base record. The combination of the

distribution option and the field's wild card values (if any) are what ultimately determine the field's value on the allocated record.

Fixed Percentage Allocation (Base Type P)

One of the three possible base types, this method of allocation requires users to enter the fixed percentage that each base will receive from the pools in the particular group/step. The total of the bases must equal 100%.

Forward Reference Step

When the Pool/Base Definition (PBDF) table structure is established, the user defines forward reference steps to indicate if amounts accumulated by a base will be re-allocated from a pool in a later step. If forward references are used, then the base record on the PBDF must be coded with a Forward Reference Step, which is the step number where amounts will be re-allocated. In the later step where the re-allocation occurs, the earlier step in which the amounts were originally allocated is called the "Backward Reference Step."

Group

Each specific allocation operation is identified by a step number, which determines the sequence of computations. Allocation groups are sets of these operations, with each group comprised of one or more steps. A single agency may have one or more groups defined, depending on its structure requirements.

Pool

Each step is composed of one or more pools and one or more bases. Pool records specify the accounting distributions used to accumulate the costs to be allocated in a particular step.

Point of Entry (POE) Pool

This represents reporting category expenditures pulled from the general ledger which will be allocated. Expenditures are coded to reporting categories that are not tied to a grant. These are usually administrative reporting categories.

Cost Pool

This is an intermediate accumulation pool identified by a reporting category beginning with a "C" (an agency may choose another alpha designation). Costs in these pools have been through one allocation step and will be further allocated. These reporting categories are only used in the cost allocation system and should never have expenditures coded to them directly.

Statistical Allocation (Base Type S)

One of the three possible base types, this method of allocation requires users to enter the statistical amounts for each base in a particular group/step. When the Cost Allocation Program runs, it sums the statistical amounts for all bases in a step and then computes the percentage of each base by dividing the base's statistical amount by the total amount for all bases in the step.

Step

Each specific allocation operation is identified by a group number and step number that determines the sequence of computations. "Steps" are a series of subsequent, and sometimes dependent, allocations within the same group. The system supports up to 999,999 steps within a group to support complex cost allocation structures. Only when internal statistics are being calculated from costs in the cost allocation subsystem, will the system use steps from a different group.

Variable Percent Allocation (Base Type A)

One of the three possible base types, this method of allocation uses actual accumulated dollar amounts to define the percent distribution of allocation. When Variable Percent (internal statistics) bases are defined, they are entered on the Pool/Base Definition "A" Base (PBDA) table and are coded with an accumulating distribution based to cost from a previous group. The actual dollar amounts accrued are entered as the statistical unit amounts for the PBDA records. These statistic amounts are then used to compute the percentages in the same manner as Statistical Allocations.

Wild Cards

When base or pool records are defined on the Pool/Base Definition (PBDF) table, users may either specify codes for all fields in the accounting distribution or allow one or more fields to use wild cards. There are two types of wild cards: "blank" wild cards will accept any code *or* a blank value, while "asterisk" (*****) wild cards will accept *only* non-blank codes. Although wild cards can create multiple, and unexpected, accounting distributions, they free the user from specifying every possible distribution that might be used.

17.1.3 Cost Allocation Master Tables

The Cost Allocation subsystem consists of two types of master tables:

- **System-Maintained** tables are maintained by the Cost Allocation subsystem. They store information needed for the processing of cost allocation data and are also available for online inquiry. Records on these tables are created/updated as a result of Cost Allocation batch programs.

- **User-Maintained** tables are established and maintained by the user, although some fields on these tables may also be updated by Cost Allocation batch processes.

Figure CA-2 provides a list of the master tables used by the Cost Allocation subsystem.

Figure CA-2
Cost Allocation Master Tables

TABLE NAME	TABLE ID
SYSTEM-MAINTAINED TABLES:	
Allocation Totals Inquiry table	(TOTL)
Cost Allocation General Ledger Inquiry table	(CAGL)
Cost Allocation Pool Accumulation Inquiry table	(PACC)
Cost Allocation Pool Sequence table	(CAPS)
Object Revenue Class Inquiry table	(OBRV)
Pool/Base Forward Reference Step Inquiry table	(PBFR)
USER-MAINTAINED TABLES:	
Allocation Group Control Reference table	(ALLC)
Cost Allocation Account Type table	(CAAT)
Cost Allocation Distribution Options table	(CADO)
Cost Allocation Federal Aid Charges table	(CAFA)
Pool/Base Definition "A" Base table (Internal Statistics)	(PBDA)
Pool/Base Definition Reference table	(PBDF)

17.2 Key Concepts

17.2.1 Defining the Allocation Structure

(**NOTE**: Underlined words appear in the "Definition of Terms" (Section 17.1.1) and/or are defined as "Key Concepts" in this section.)

To operate the Cost Allocation subsystem, users must translate their allocation plan into a sequence of discrete allocation steps. In each step, users define accumulating pools and the receiving bases. Each pool and base is defined using a combination of GFS account codes, which are collectively called the accounting distribution. It is the combination of the pool and base accounting distributions, guided by each step's distribution options, that determines the account codes to which allocated costs are reclassified. The allocation structure is defined on the Pool/Base Definition (PBDF) table, where each record is entered with its group number, step number, pool/base indicator, accounting distribution, base types, exclude indicator, statistics/percent reset indicator, and any statistical or percentage amounts for the method of allocation.

17.2.1.1 Defining the Groups and Steps

Each group, and each step within a group, must be assigned a number and entered on the Pool/Base Definition (PBDF) table. A step is an allocation from one or more pools to one or more bases. A group is a distinct set of allocation steps; from 1 to 999,999 steps may exist in a single group. Groups are independent from each other, but steps may be dependent on allocations made in previous steps within the same group. The first three digits of the group number will be the agency number and the last two digits will be 00. If an agency is not using internal statistics, this 00 will be the only group number for the agency. If an agency is using the system to calculate internal statistics, there will be one additional group for each set of internal statistic being calculated.

17.2.1.2 Defining the Pools and Bases

The Pool/Base Definition (PBDF) table identifies the accounting distributions used to compute allocation results. Both pools and bases are maintained on the PBDF, with the distinguishing factor being the Pool/Base Indicator.

A pool record is designated by setting the Pool/Base Indicator to "**P**." Pools accumulate costs matching their accounting distribution, from input ledgers or forward references, that will be allocated to the bases in the same step.

The receiving entities of the allocated costs are called bases and are identified by setting the Pool/Base Indicator to "**B**." Bases receive allocations from the amounts accumulated in the pool(s) of the same step.

17.2.1.3 Object and Revenue Codes and Classes

Both pool and base records on the Pool/Base Definition (PBDF) table have two required fields for all records: the Object/Revenue Class and Object/Revenue Indicator.

The Object/Revenue Class field is entered as "**N**" (No) and indicates the user chooses to specify a detail level (field = **N**) in the Object/Revenue Code field.

The Object/Revenue Indicator is entered as "**O**" (object) and denotes that the code entered in the Object/Revenue Code field is an object code/class.

17.2.2 Allocation Methods (Base Types)

The different allocation methods are identified by the Base Type Indicator on the Pool/Base Definition (PBDF) table. Each base type represents one method of computing and distributing allocated costs from pool(s) to bases. Only one allocation method may be used in a single step, although steps in the same group may use different allocation methods. The three methods for allocating a pool to the receiving base are:

- **Fixed Percent (Base Type "P"):** In this method of allocation, the percent is entered directly on the base record by the user. These percents become the actual percents used in the allocation process. The total percent of the bases must equal 100%.

- **Statistical (Base Type "S"):** The amount entered in the statistical units field can represent any unit of measure (square feet, weight, number of staff, etc.). When Cost Allocation runs, it sums the statistical amounts for all bases in a step and then computes the fixed percentage of each base by dividing the base's statistical amount by the total amount for all bases in the step.

- **Variable Percent Internal Statistics (Base Type "A"):** This type of base record uses actual accrued expenses of the accumulation distribution to determine the statistical amounts for the bases. Variable percentage base records are entered on the Pool/Base Definition "A" Base (PBDA) table and are coded with an accumulator distribution. The actual dollar amounts accrued by this accumulating distribution are entered as the statistical unit amounts for the PBDA base records. When the Cost Allocation Program (CAFP) runs, allocation percents are computed for these statistical units as if the records used the "Statistical" allocation method.

17.2.3 Use of the Percent Field for Pools and Bases

The percent field on the PBDF table has different implications for pool records and base records. If a percent is designated on a pool record, then only that percent of the total accumulated costs for the

accounting distribution associated with that pool will be extracted from the Cost Allocation General Ledger (CAGL) table. For example, if the accounting distribution that defines Pool A accumulates total costs of $1000, but the percent field = 40%, then only $400 will be extracted from the CAGL table for Pool A. If no percent value was indicated on the pool record, then field defaults to 100% and the entire $1000 would be allocated.

On a base record, the percent field specifies what percent of the accumulated costs of the corresponding pool record(s) will allocate to that base. For example, if base 1 has percent = 40 and is associated with pool A, which has $1000 to be allocated, then base 1 will receive $400 from pool A. Of course, this example implies that there are other bases (2,3...) that receive the remaining $600 that accumulated in pool A, because all of a pool's accumulated costs or revenues must be allocated. Percents may only be entered for bases using the "Fixed Percentage" allocation method. For bases performing Variable Percentage or Statistical allocations, percents may not be entered and are computed by the Cost Allocation Fixed Percentage Pre-Processor Program (CAFP) instead.

17.2.4 Cost Allocation Process

After the user defines the allocation structure and completes all other user-maintained tables, the allocation process is ready to run. Cost Allocation is performed by executing a sequence of programs, which use the allocation structure and the input ledger records to compute the allocation results.

17.2.4.1 Allocation Cycles and Allocation Types

The allocation cycle indicates how often Cost Allocation is processed and determines how the allocation results will update system tables. The allocation cycle may be "**P**" (Monthly), "**Q**" (Quarterly), or "**A**" (Annual). This field is defined on the Allocation Group Control (ALLC) table when a group is first established.

Allocation type is a user-defined field, which is defined by entries on the Cost Allocation Account Type (CAAT) table. On the CAAT, users designate which account types will be allocated together and assign an allocation type to each batch of account types. When a group is first established, this field is defined on the Allocation Group Control (ALLC) table and must correspond to a valid entry on CAAT.

17.2.4.2 Distribution Options for Pool and Base Records

When an allocation step is processed, the cost is passed from the step's pool to its bases. A critical rule of the allocation process is: the accounting distribution referencing a dollar amount will change during allocation, but the dollar amount itself does not. So, while the total entering the pool may be split among several bases, the sum of the base amounts will equal the original pool amount.

Although the dollar amounts allocating do not change, there is a change in the accounting distribution that references the dollar amount. When a transaction is entered by the user, it is assigned a stream of account code values - the accounting distribution. If that transaction is selected for allocation, it enters the Cost Allocation process with its original accounting distribution intact. In each step, some or all of the account code elements coded on the original transaction will change. It is the structure established on the Cost Allocation tables that indicates to the system how to reclassify the costs. The instructions for how the system will reclassify codes are the "distribution options".

When the user enters the Cost Allocation structure on the system tables, they must indicate the distribution options for each group - determining which of the account code elements will inherit values from the pool and which elements will be replaced by the codes of the base. These decisions must be made for the entire group, however, individual steps can be changed to a different distribution option. Only one distribution option per step is allowed.

A distribution option must be specified for each field in the accounting distribution, as either "**P**" for pool or "**B**" for base. In the simplest case, if codes are entered for a field in both the pool and base records, the distribution option determines if the final allocation record "inherits" the code from the pool or the base. In the more complex scenarios where wild cards and blank values exist, the distribution option is one of the factors that determines the final values for each element of the allocation distribution.

Distribution Options are entered at the group level, on the Allocation Group Control Reference (ALLC) table and are then inferred for each step from the "group standard." The distribution options for a step may be modified to differ from the group standard by changing the values on the Cost Allocation Distribution Options (CADO) table. CADO is a user-maintained table, which has a new group/step record automatically added by the system each time a new step is entered on the PBDF table.

17.2.4.3 Wild Cards

Cost Allocation has a "wild card" feature, which can be used with pool and base records when more than one account code stream should be included in a step. Wild cards are assigned as part of the accounting distribution when pool and base records are established on the Pool/Base Definition Table (PBDF). Pool and base records on the PBDF use the wild card fields differently. Pool records employ the wild cards when they are selecting records from the Cost Allocation General Ledger (CAGL) table. Base records use wild cards, in combination with distribution options defined for the step, to determine how account code fields inherit values from the pool and base records.

Wild card indicators are allowed for pool or base records on any of the following fields: fund, agency,

organization, object/revenue source code, reporting category, and appropriation unit.

For pools, when one or more fields on a pool record has a wild card, the remaining accounting fields are used as a partial key to select CAGL entries for allocation. Any records on the CAGL table that have the same values as the partial key for the pool may be selected for allocation by the step, depending on what codes exist on CAGL in the fields with wild cards on PBDF. Pools may use wild cards in two ways: either to include *all* records or to only include *non-blank* records. To include only non-blank records for an account code element, enter an asterisk (*****) wild card in that field on the PBDF. To include all records from CAGL, leave the PBDF field blank (a blank wild card). In either case, after the step is processed, the wild card field in the output will assume the value of the selected CAGL record.

A processing summary of wild cards for pool records against CAGL is as follows:

- An asterisk (*****) wild card on the PBDF pool record must have a value in the corresponding field on the CAGL record (blank fields are not included).
- A blank wild card on the PBDF pool record will match blanks or values on the CAGL record (blank fields are included).
- A field with a coded value on the PBDF pool record will select only CAGL records with the same code in that field.

Base records use wild cards in a different manner. The value of final allocation records resulting from wild cards in bases is also dependent on the established Cost Allocation Distribution Options (see Section 17.2.4.5 on Distribution Options). The final values for each field are determined by the combination of the wild card values (or coded non-wild card values) *and* the distribution options.

17.2.4.4 Including and Excluding Records

When using the wild card feature, some records may be included that the user does not want to be included in the allocation process. At times, it may be reasonable to enter a Pool Base Definition Reference (PBDF) table record with wild cards to generate many Cost Allocation Pool Accumulation (PACC) table records, and then exclude the records that are not desired. The Include/Exclude Indicator on the PBDF allows the user to control which records are included in the allocation process. The Include/Exclude Indicator defaults to "**I**" (Include). Records marked "**E**" (Exclude) will delete PACC records, in the same group and step and with a matching accounting distribution, when the Build Pool Accumulation Table Program (CAEX) is run. Like normal PBDF records, exclude records may use wild cards [blanks or asterisks (*****)] to exclude multiple distributions.

17.3 Setting up Cost Allocation Tables

The following steps are the order needed in setting up the Cost Allocation and Grant tables and Grant transactions (if applicable).

The Cost Allocation Account Type (CAAT) table allows the user to define allocation types. (See Section 17.4.2.1.) This table will generally be set up once and never changed.

The Allocation Group control Reference (ALLC) table stores information and default distribution options for each group. (See Section 17.4.3.)
All agencies' allocations are based on the reporting category option. If the option changes for your agency, contact OSIS. (All reports are based on the reporting category option.)

The Reporting Category (RPTG) table must have all cost bases and final bases used in Cost Allocation entered. (A screen print of the RPTG table with field descriptions may be found in Chapter 2, Section 2.4.33.2.)

The Pool/Base Definition Reference (PBDF) table defines all pools and bases to be used in the allocation process. Enter each group and step. (See Section 17.4.7.)

The Pool/Base Definition (PBDA) table is for defining internal statistics. Only base records are entered on this table, and any base must already have a pool record set up for the same step on the PBDF table. (See Section 17.4.6.)

The Cost Allocation Distribution Options (CADO) table enables the user to change the accounting distribution option flags for a step if it is different than the option entered on the PBDF table. (See Section 17.4.4.)

Complete the Federal Aid Master (FM) transaction using the final bases in the Cost Allocation plan if these costs are to be used in the Federal Aid Subsystem. (See Chapter 14.)

The Federal Aid Inference (FAIT) table establishes accounting distributions that will be used to post to the Federal Aid Management subsystem. Enter the final "F" base, Grant number, level one organization and Appropriation Unit if these costs are to be used in the Federal Aid subsystem.

The Cost Allocation Federal Aid Charges (CAFA) table provides a link between a reporting category and the grant to which it reports. This table would only be used for costs to be reported to the Federal Aid Subsystem. (See Section 17.4.5.) Only one level one organization may be entered with each reporting category and must match the level one organization set up on the FAIT table for the final base reporting category.

17.4 Cost Allocation User-Maintained Tables Overview

This section provides instructions on how to enter additions and modifications of the data on the user-maintained master reference tables to assist Cost Allocation users at the agencies. "User" is defined as either an agency end user or a control agency system administrator.

The ISIS Cost Allocation subsystem has six user-maintained master reference tables and six system-maintained master application tables. The user-maintained master reference tables are described below. Information about each of these tables follow. The Cost Allocation system-maintained master application tables are discussed in Section 17.5 of this manual.

The Cost Allocation user-maintained master reference tables are:

- Cost Allocation Account Type (CAAT) table
- Allocation Group Control Reference (ALLC) table
- Cost Allocation Distribution Options (CADO) table
- Cost Allocation Federal Aid Charges (CAFA) table
- Pool/Base Definition Reference for Base "A" Records (PBDA) table
- Pool/Base Definition Reference (PBDF) table

Each of the tables are described further following the user-maintained policies section.

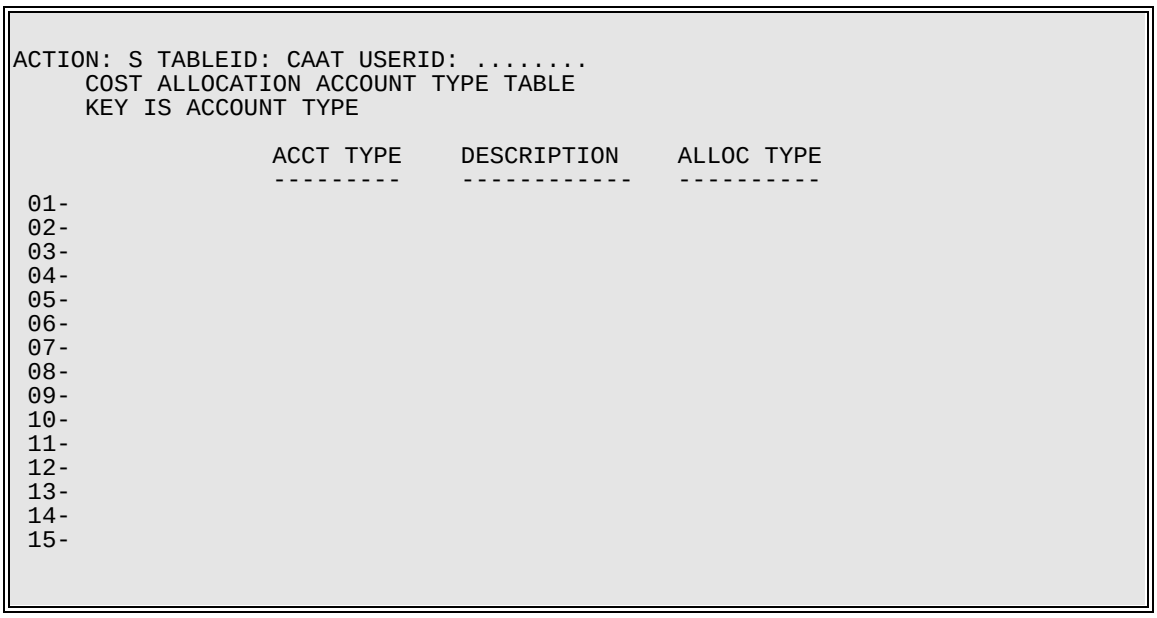
17.4.2 Cost Allocation Account Type (CAAT) Table Overview

The Cost Allocation Account Type (CAAT) table is the first table that the user updates in the Cost Allocation process. The Cost Allocation Account Type (CAAT) table screen allows the user to define allocation types, which dictate the account types included in the Cost Allocation process, and how they are to be used. This screen does not change account types; the values of the account types are fixed in the system. However, by specifying an allocation type for a group (on the Allocation Group Control Reference (ALLC) table), the user may define the account types, individually, or combined, for which general ledger records will be selected for processing. Any account type not entered on the CAAT table, or records with a blank allocation type, will not be included in the Cost Allocation process.

The Cost Allocation Account Type (CAAT) table is user-maintained and can be updated as needed throughout the year.

17.4.2.1 Cost Allocation Account Type (CAAT) Table Screen Print and Field Descriptions

The screen print of the Cost Allocation Account Type (CAAT) table is pictured below, and field descriptions follow.



The field descriptions of the Cost Allocation Account Type (CAAT) table are as follows.

Field Name	Field Description
ACCOUNT TYPE	Required Enter "22" in this field. The only account type being used is expenditures.
DESCRIPTION	Protected. The abbreviated (short name) descriptive name for the account type defined on the Account Type (ACCT) table is displayed in this field.
ALLOCATION TYPE	Required. Enter "1" in this field.

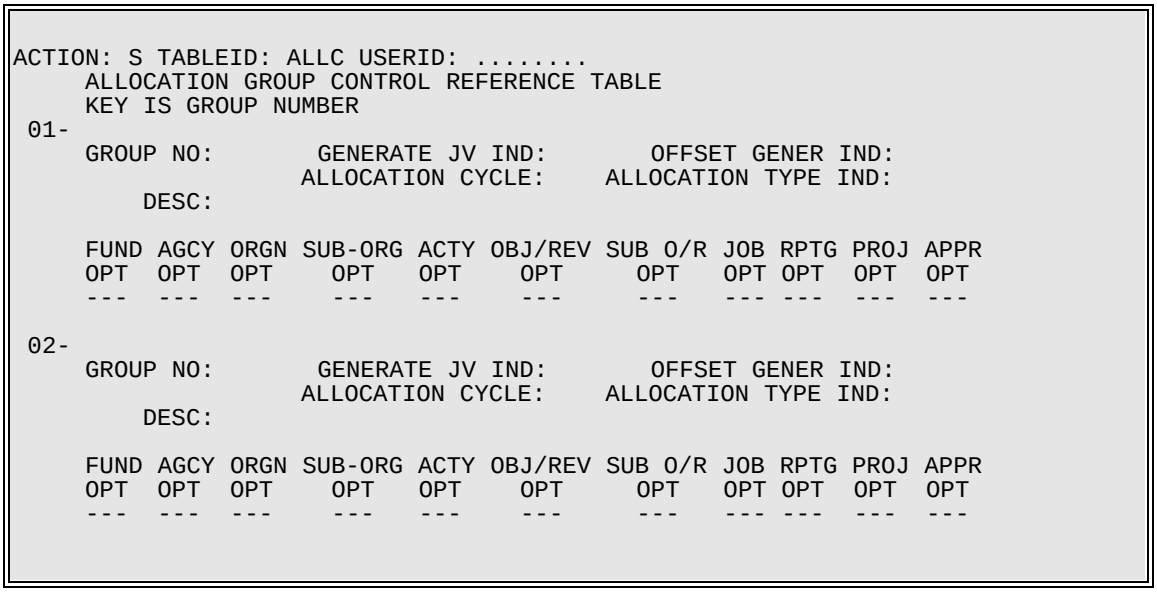
17.4.3 Allocation Group Control Reference (ALLC) Table Overview

The Allocation Group Control Reference (ALLC) table stores information and default distribution options for each group. This is the second table to set up in the allocation process. Every group to be included in allocations must be defined on this table before other processing can occur. Indicators allow the user to specify the group's allocation cycle (monthly, quarterly, or annual), allocation type (a user-defined field from the Cost Allocation Account Type (CAAT) table), and if Journal Voucher (JV) documents will be produced. Furthermore, users specify the group's default distribution options, which will be inferred for each step in the group.

This table is user-maintained and can be updated as needed throughout the year.

17.4.3.1 Allocation Group Control Reference (ALLC) Table Screen Print and Field Descriptions

The screen print of the Allocation Group Control Reference (ALLC) table is pictured below, followed by field descriptions.



```
ACTION: S TABLEID: ALLC USERID: ........
     ALLOCATION GROUP CONTROL REFERENCE TABLE
     KEY IS GROUP NUMBER
 01-
     GROUP NO:       GENERATE JV IND:       OFFSET GENER IND:
                   ALLOCATION CYCLE:    ALLOCATION TYPE IND:
         DESC:

     FUND AGCY ORGN SUB-ORG ACTY OBJ/REV SUB O/R JOB RPTG PROJ APPR
     OPT  OPT  OPT    OPT   OPT    OPT     OPT   OPT OPT  OPT  OPT
     ---  ---  ---    ---   ---    ---     ---   --- ---  ---  ---

 02-
     GROUP NO:       GENERATE JV IND:       OFFSET GENER IND:
                   ALLOCATION CYCLE:    ALLOCATION TYPE IND:
         DESC:

     FUND AGCY ORGN SUB-ORG ACTY OBJ/REV SUB O/R JOB RPTG PROJ APPR
     OPT  OPT  OPT    OPT   OPT    OPT     OPT   OPT OPT  OPT  OPT
     ---  ---  ---    ---   ---    ---     ---   --- ---  ---  ---
```

The field descriptions of the Allocation Group Control Reference (ALLC) table are as follows.

Field Name	Field Description
GROUP NUMBER	Required. The primary group must be the agency number and 00. If internal statistics are being used there will be an additional group for each set of internal statistics.
GENERATE JV INDICATOR	Leave blank, the system defaults to "N." JV's will not be used.
OFFSET ENTRIES GENERATE INDICATOR	Leave blank, the sustem defaults to "N." Offset entries will not be used.
ALLOCATION CYCLE	Required. The allocation cycle indicates how often allocations are performed. Use "P" for Monthly.
ALLOCATION TYPE INDICATOR	Required. Enter a "1." This allocation type must be valid on the Cost Allocation Account Type (CAAT) table.
DESCRIPTION	Optional. This is informational, used for reporting purposes only. Enter any notes or text describing the allocation group.

Field Name	Field Description
ACCOUNTING DISTRIBUTION OPTIONS	Distribution options are entered at the group level and inferred for each step within that group. There are two possible values "P" (pool) or "B" (base). Throughout the Cost Allocation process, the fields with a value of "P" will maintain their original accounting code as it comes from the general ledger. The fields with a value of "B" will change from the original accounting code as the Cost Allocation structure as PBDF indicates. At the present time the allocation is being done on the reporting category, all options, except Reporting Category will be "P." Reporting Category option will be "B." If the primary allocation changes from reporting category to another option, contact OSIS (all reports are using reporting category as the option) NOTE: Distribution options for steps within a group may be modified to differ from the group standard by changing the values on the Cost Allocation Distribution Options Table.
FUND OPTION	Required. Enter "P" in this field.
AGENCY OPTION	Required. Enter "P" in this field.
ORGANIZATION OPTION	Required. Enter "P" in this field.
SUB-ORGANIZATION OPTION	Required. Enter "P" in this field.
ACTIVITY OPTION	Required. Enter "P" in this field.
OBJECT/REVENUE OPTION	Required. Enter "P" in this field.
SUB-OBJECT/SUB-REVENUE OPTION	Required. Enter "P" in this field.
JOB NUMBER OPTION	Required. Enter "P" in this field.
REPORTING CATEGORY OPTION	Required. Enter "P" in this field.
PROJECT OPTION	Required. Enter "P" in this field.

Field Name	Field Description
APPROPRIATION UNIT OPTION	Required. Enter "P" in this field.

17.4.4 Cost Allocation Distribution Options (CADO) Table (Screen) Overview

The Cost Allocation Distribution Options (CADO) screen enables the user to define the accounting distribution option flags for each group/step. The Cost Allocation Distribution Options (CADO) screen is the fifth table to be updated in the Cost Allocation process. The first time a pool record is entered with a unique group/step combination in the Pool/Base Definition (PBDF) table, a new CADO record is created. The distribution options for the new CADO record will default to the values entered for the group on the Allocation Group control Reference (ALLC) table. The user may change the distribution option flags for each step by modifying the CADO record. However, since all cost allocation reports are based on the reporting category, the user should contact OSIS prior to changing the primary option.

The Cost Allocation Distribution Options (CADO) table is user-maintained. Records are created on this table whenever a new group/step is entered on the Pool/Base Definition (PBDF) table. Once a CADO record is created, it may be modified by the user through normal table maintenance.

17.4.4.1 Cost Allocation Distribution Options (CADO) Table Policies

The following policies apply to the maintenance of the Cost Allocation Distribution Options (CADO) table in ISIS:

- The Cost Allocation Distribution Options (CADO) table is user-maintained, and will be maintained by the agency.

- The Cost Allocation Distribution Options (CADO) table can be updated as necessary to change the original PBDF entries, to obtain the desired results. This table may be modified by the user through normal table maintenance.

17.4.4.2 Cost Allocation Distribution Options (CADO) Table Screen Print and Field Descriptions

The screen print of the Cost Allocation Distribution Options (CADO) table is pictured below, and field descriptions follow.

```
ACTION: S TABLEID: CADO USERID: ........
         *** COST ALLOCATION DISTRIBUTION OPTIONS SCREEN ***
     KEY IS GROUP NUMBER, STEP NUMBER
     GROUP  STEP       DESCRIPTION
     ----- ------      ------------------------------
     FUND AGCY ORGN SUB-ORG ACTY OBJ/REV SUB O/R JOB RPTG PROJ APPR
     OPT  OPT  OPT    OPT   OPT    OPT     OPT   OPT OPT  OPT  OPT
     ---  ---  ---    ---   ---    ---     ---   --- ---  ---  ---

 01-

 02-

 03-

 04-
```

The field descriptions of the Cost Allocation Distributions Options (CADO) table are as follows.

Field Name	Field Description
GROUP NUMBER	Required (Key Field). Enter a unique number assigned to this allocation group.
STEP NUMBER	Required (Key Field). Enter a unique number assigned to a step within this allocation group.
DESCRIPTION	Optional. This is a user-defined informational field, used for reporting purposes only. Enter any notes or text description related to the allocation group and/or step.

Field Name	Field Description
ACCOUNTING DISTRIBUTION DATE ELEMENT INTEGRITY FLAGS:	**NOTE:** For each field in the account distribution, there is a flag that identifies distribution options between pools and bases. There are two values this flag can hold: "**P**" (Pool) or "**B**" (Base). If left blank or spaces, system will default to "**B**."
FUND OPTION	Optional. The fund option flag identifies wild card options for fund. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Fund Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
AGENCY OPTION	Optional. The agency option flag identifies wild card options for agency. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Agency Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
ORGANIZATION OPTION	Optional. The organization option flag identifies wild card options for organization. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Organization Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
SUB-ORGANIZATION OPTION	Optional. The sub-organization option flag identifies wild card options for sub-organization. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Sub-Organization Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
ACTIVITY OPTION	Optional. The activity option flag identifies wild card options for activity. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Activity Option Flag on the Allocation Group Control Reference (ALLC) table for the group.

Field Name	Field Description
OBJECT/REVENUE SOURCE OPTION	Optional. The object/revenue source option flag identifies wild card options for object/revenue source. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Object/Revenue Source Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
SUB-OBJECT/SUB-REVENUE SOURCE OPTION	Optional. The sub-object/sub-revenue source option flag identifies wild card options for sub-object/sub-revenue source. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Sub-Object/Sub-Revenue Source Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
JOB NUMBER OPTION	Optional. The job number option flag identifies wild card options for job number. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Job Number Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
REPORTING CATEGORY OPTION	Optional. The reporting category option flag identifies wild card options for reporting category. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Reporting Category Option Flag on the Allocation Group Control Reference (ALLC) table for the group.
PROJECT OPTION	Optional. The project option flag identifies wild card options for project. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Project Option Flag on the Allocation Group Control Reference (ALLC) table for the group.

Field Name	Field Description
APPROPRIATION UNIT OPTION	Optional. The appropriation unit option flag identifies wild card options for appropriation unit. The option only has a bearing on base records with base type equal to "**S**" or "**P**." Valid values are: "**P**," "**B**," or **spaces**. If left blank, system will default to the Appropriation Unit Option Flag on the Allocation Group Control Reference (ALLC) table for the group.

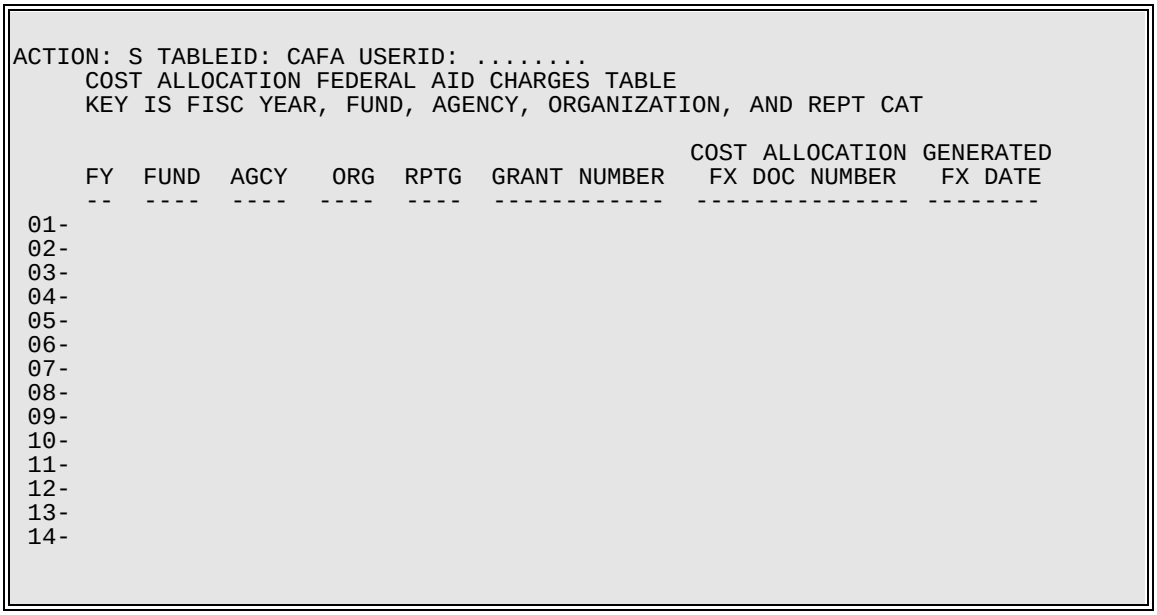
17.4.5 Cost Allocation Federal Aid Charges (CAFA) Table Overview

The Cost Allocation Federal Aid Charges (CAFA) table provides a link between a reporting category and the grant to which it reports. When FX documents are created, the Cost Allocation Federal Aid Charges (CAFA) table will be used to determine the grant number that is referenced by the reporting category. The process also updates this table with the FX document number and document date. If the allocated cost is not to be posted to a grant, this table would not be used.

The user enters the coding streams (fiscal year, fund, agency, organization, and reporting category) to be used in this process. Coding streams must be valid on the Federal Aid Inference (FAIT) table. Only one level one organization may be entered with each reporting category. The grant number is inferred by the system at the time of entry from FAIT. The grant is validated against the Agency Federal Aid (AGFA) table and, along with the line's reporting category, against the Federal Aid Budget Line (FBLT) table. The remaining fields on this table are completed by the CAFX process, which creates the Cost Allocation FX transactions and display the generated FX document numbers and date of creation.

17.4.5.1 Cost Allocation Federal Aid Charges (CAFA) Table Screen Print and Field Descriptions

The screen print of the Cost Allocation Federal Aid Charges (CAFA) table is pictured below, and field descriptions follow.



```
ACTION: S TABLEID: CAFA USERID: ........
     COST ALLOCATION FEDERAL AID CHARGES TABLE
     KEY IS FISC YEAR, FUND, AGENCY, ORGANIZATION, AND REPT CAT

                                                 COST ALLOCATION GENERATED
     FY  FUND  AGCY   ORG  RPTG  GRANT NUMBER    FX DOC NUMBER    FX DATE
     --  ----  ----  ----  ----  ------------  --------------- --------
 01-
 02-
 03-
 04-
 05-
 06-
 07-
 08-
 09-
 10-
 11-
 12-
 13-
 14-
```

The field descriptions of the Cost Allocation Federal Aid Charges (CAFA) table are as follows.

Field Name	Field Description
FISCAL YEAR	Required (Key Field). Enter the last two digits of the fiscal year for which the Federal Aid Charge (FX) transaction will post. All codes entered on the table must be valid for the fiscal year.
FUND	Required (Key Field). Enter the fund to which the Federal Aid Charge (FX) transactions will post. This field will be coded on the lines of the FX document and must match a FAIT entry.
AGENCY	Required (Key Field). Enter the code for the agency that will be posting the FX documents. This field will be coded in the document number and the lines of the FX document and must match a FAIT entry.
REPORTING CATEGORY	Required. Enter the final base reporting category.
ORGANIZATION	Required. Enter a level one organization which matches the FAIT table.
APPR	Required. Enter appropriation unit which will match the FAIT entry.
GRANT NUMBER	Protected. The grant number which matches the account code stream entered on this table is displayed in this field. The grant number is inferred from the Federal Aid Inference (FAIT) table.
COST ALLOCATION FX DOCUMENT NUMBER	Protected. The document number of each Federal Aid Charge (FX) document produced.
GENERATED FX DATE	Protected. The document date of each FX document produced.

17.4.6 Pool/Base Definition Reference (PBDA) Table Overview (For Base Type "A" Records) Internal Statistics

The Pool/Base Definition (PBDA) table for Base Type "**A**" Records internal statistics defines base records

with a base type of variable percent (**A**) and also establishes their accumulating distributtions. Only base records are entered on the PBDA table, and any base must already have a pool record set up for the same group and step on the Pool/Base Definition (PBDF) table. A new group will be established for each internal statistic based on the Cost Allocation Plan. Records entered on this table also create entries on the PBDF table, with all information entered on the PBDA except the accumulating distribution. This is the fourth table to be set up in the allocation process, if it is used at all. (If Base Type "**A**" records internal statistics are not used in allocation, this table does not need to be entered.)

When base records are entered on the PBDA table, the user records the accumulator distribution (the top row) and also the base's accounting distribution (the lower row). During the allocation processing, the accumulation distributions are used to compute the statistics used for each base using the variable percentage method of allocation. (See Section 17.2.2 of this chapter on allocation methods (base types) for more details on this process.) The base's accounting distribution, including any wild cards, on the base record is also recorded on the PBDA table. All of this information is also recorded on the PBDF record which is simultaneously created.

The Pool/Base Definition (PBDA) table (for Base Type "**A**" Records) is a user-maintained table. It is used to enter the base type " **01-09**" records only. Entries on the PBDA automatically create PBDF base records with the same accounting distribution.

17.4.6.1 Pool/Base Definition (PBDA) Table (for Base Type "A" Records Internal Statistics) Screen Print and Field Descriptions

The screen print of the Pool/Base Definition (PBDA) Table (for Base Type "**A**" Records Internal Statistics) is pictured below, followed by field descriptions.

```
ACTION: S TABLEID: PBDA USERID: ........
     POOL/BASE DEFINITION REFERENCE TABLE
     KEY IS GROUP NUMBER THROUGH ACCUMULATOR REPT-CAT

  GROUP NUMBER:              STEP NUMBER:
       *** ACCUMULATOR AND BASE DISTRIBUTIONS ***
                SUB      O/R O/R O/R  SUB          REPT          APPR
 FUND AGCY ORGN ORG ACTY IND CLS CODE O/R  JOB #   CAT  PROJECT  UNIT
 ---- ---- ---- --- ----  -   -  ---- --- -------- ---- -------- ----



 P/B IND:    I/E IND:      S/P RESET IND:     FWD REF STEP:
 BASE TYPE:    OFFSET OPTION:    STAT UNITS:
                  *** OFFSET OPTIONS ***
                SUB      O/R O/R  SUB          REPT          APPR
 FUND AGCY ORGN ORG ACTY IND CODE O/R  JOB #   CAT  PROJECT  UNIT
 ---- ---- ---- --- ----  -  ---- --- -------- ---- -------- ----
```

The field descriptions of the Pool/Base Definition (PBDA) table (for Base Type "**A**" Records Internal Statistics) are as follows.

Field Name	Field Description
GROUP NUMBER	Required (Key Field). Group number is user-defined. Enter a unique group number for the desired allocation.
STEP NUMBER	Required (Key Field). Step number is user-defined. Enter the step number in the allocation computation sequence.
ACCUMULATOR AND BASE DISTRIBUTIONS:	
FUND	Required. Enter the code of the fund that is to be used in accumulating or distributing costs.
AGENCY	Required. Enter the code of the agency that is to be used in accumulating or distributing costs.
ORGANIZATION	Leave this field blank.
SUB-ORGANIZATION	Leave this field blank.
ACTIVITY	Leave this field blank.
OBJECT CODE/CLASS OR REVENUE SOURCE INDICATOR	Required. Enter "O" in this field.

Field Name	Field Description
OBJECT CLASS/REVENUE CLASS INDICATOR	Required. Enter "N" in this field.
OBJECT/REVENUE CODE	Leave this field blank.
SUB-OBJECT/SUB-REVENUE SOURCE	Leave this field blank.
JOB NUMBER	Leave this field blank.
REPORTING CATEGORY	Required. Enter the Final Base reporting category that is to be used in accumulating costs.
PROJECT	Leave this field blank.
APPROPRIATION UNIT	Leave this field blank.
POOL/BASE (P/B) INDICATOR	Protected. This field must be set to "**B**" (Base) to indicate the entry of base records.
INCLUDE/EXCLUDE (I/E) INDICATOR	Protected. This field must be set to "**I**" (Include), since no exclude records are allowed on the PBDA table. Exclude records must be recorded on the PBDF table.
S/P RESET INDICATOR	Protected. This field will always be set to "Y."
FORWARD REFERENCE STEP	Leave this field blank.
BASE TYPE	Required. This field is the internal group in which the step is found. (Group 1-9)
OFFSET OPTION	Required. Enter an "N" in this field.
STATISTICAL UNITS	Protected. This is a system generated field.
OFFSET OPTIONS:	
FUND	Leave this field blank.
AGENCY	Leave this field blank.
ORGANIZATION	Leave this field blank.
SUB-ORGANIZATION	Leave this field blank.
ACTIVITY	Leave this field blank.

Field Name	Field Description
OBJECT/REVENUE SOURCE INDICATOR	Required. This field is "O."
OBJECT/REVENUE SOURCE CODE	Leave this field blank.
SUB-OBJECT/SUB-REVENUE SOURCE CODE	Leave this field blank.
JOB NUMBER	Leave this field blank.
REPORTING CATEGORY	Leave this field blank.
PROJECT NUMBER	Leave this field blank.
APPROPRIATION UNIT	Leave this field blank.

17.4.7 Pool/Base Definition Reference (PBDF) Table Overview

The Pool/Base Definition (PBDF) table is the third table updated by the user in the allocation process. Records on this table define all pools and bases to be used in allocation. In each step, a pool must be defined before any bases may be entered. Each pool or base record is enterd with its group/step combination, the accounting distribution for the record, an indicator which classifies the record as either a pool or base, and other information required for the allocation process. Appropriate error messages are given for any records rejected. As entries are made on the PBDF table for each new step, records are created on the Cost Allocation Distribution Options Screen (CADO) and Allocation Totals (TOTL) table.

The Pool/Base Definition (PBDF) table is user-maintained, and accessed using the key fields of group/step number and the accounting distribution. Records are also created on the PBDF table through entry on the Pool/Base Definition Table for Base Type "**A**" Records (PBDA), but the PBDA table is used only for base records with Base Type "**A**" (internal statistics). The PFDF table can be updated as needed throughout the year.

17.4.7.1 Pool/Base Definition (PBDF) Table Screen Print and Field Descriptions

The screen print of the Pool/Base Definition (PBDF) table is pictured below, and field descriptions follow.

```
ACTION: S TABLEID: PBDF USERID: ........
     POOL/BASE DEFINITION REFERENCE TABLE
     KEY IS GROUP NUMBER THROUGH REPORTING CATEGORY

  GROUP NUMBER:              STEP NUMBER:

                SUB      O/R O/R O/R  SUB          REPT          APPR
 FUND AGCY ORGN ORG ACTY IND CLS CODE O/R  JOB #   CAT  PROJECT  UNIT
 ---- ---- ---- --- ----  -   -  ---- --- -------- ---- -------- ----


 P/B IND:    I/E IND:     S/P RESET IND:      FWD REF STEP:
     BASE TYPE:                          PERCENT:
     STAT UNITS:                         OFFSET OPTION:

                *** OFFSET OPTIONS ***
                SUB      O/R O/R  SUB          REPT          APPR
 FUND AGCY ORGN ORG ACTY IND CODE O/R  JOB #   CAT  PROJECT  UNIT
 ---- ---- ---- --- ----  -  ---- --- -------- ---- -------- ----
```

The field descriptions of the Pool/Base Definition (PBDF) table are as follows.

Field Name	Field Description
GROUP NUMBER	Required (Key Field). Group number is user-defined. Enter a unique group number for the desired allocation.
STEP NUMBER	Required (Key Field). Step number is user-defined. Enter the step number in the allocation computation sequence.
ACCUMULATOR AND BASE DISTRIBUTIONS:	Required. Enter the code of the fund that is to be used in accumulating or distributing costs.
FUND	
AGENCY	Required. Enter the code of the agency that is to be used in accumulating or distributing costs.
ORGANIZATION	Leave this field blank.
SUB-ORGANIZATION	Leave this field blank.
ACTIVITY	Leave this field blank.
OBJECT CODE/CLASS OR REVENUE SOURCE INDICATOR	Required. Enter "N" in this field.
OBJECT CLASS/REVENUE CLASS INDICATOR	Required. Enter "N" in this field.
OBJECT/REVENUE CODE	Leave this field blank.
SUB-OBJECT/SUB-REVENUE SOURCE	Leave this field blank.
JOB NUMBER	Leave this field blank.
REPORTING CATEGORY	Required. Enter the Final Base reporting category that is to be used in accumulating costs or intermediate cost base reporting category.
PROJECT	Leave this field blank.
APPROPRIATION UNIT	Leave this field blank.
POOL/BASE (P/B) INDICATOR	Required. This field must be set to "**B**" (Base) to indicate the entry of base records, or set to "**P**" (Pool) to indicate the entry of pool records.

Field Name	Field Description
INCLUDE/EXCLUDE (I/E) INDICATOR	Required. This field indicates whether the base or pool record being defined is to include (create) or exclude (delete) records matching its accounting distribution. Valid values are: "**I**" - Include "**E**" - Exclude. If left blank, system will default to "**I**."
S/P RESET INDICATOR	Optional. This field indicates if the Statistical Units and Percent fields will be reset to zero when the Cost Allocation Statistic Units Reset (CAST) program runs. Valid values are: "**Y**" (Yes) or "**N**" (No). For base records with base type "**A**" (variable percentage), leaving this field blank defaults to "**Y**." However, if left blank, base records with base types "**S**" (statistic) or "**P**" (fixed percentage), default to "**N**."
FOWARD REFERENCE STEP	Optional. Enter a subsequent step number if this base record is going to allocate its accumulated amount to a following group/step. This code must be a step that exists in this allocation group. This field is valid on **base** records only.
BASE TYPE	Required for base records, not valid for pool records. For **base** records, this field must be "**P**" (fixed percentage), "**S**" (statistical). Base records of allocation method " **1-9 internal statistics**" are entered on the PBDA table, and the system automatically creates the PBDF records. This field specifies the type of base record being defined and what computation must be used when calculating the allocated amount.
PERCENT	Conditional. This field is required for base type "**P**" (fixed percentage) base records; optional for pool records, and cannot be used for base type "**S**" and " **1-9**" records (which have the percent computed). This percent is used in calculating the allocated amounts for base and pool records. Up to five decimal places are allowed (999.99999). Pool records will default to 100 percent. Must also be blank for records that are being excluded.
STATISTICAL UNITS	Conditional. This field contains the unit of measure value which will determine the base records percentage in the group step. Required for statistical distribution base records. May not be entered for other base types (percentage or internal statistics).

Field Name	Field Description
OFFSET OPTION	Required. Enter an "N" in this field.
OFFSET OPTIONS:	**NOTE:** All the offset fields are vaid only when the Pool/Base Indicator field is set to "**B**" (Base).
FUND	Leave this field blank.
AGENCY	Leave this field blank.
ORGANIZATION	Leave this field blank.
SUB-ORGANIZATION	Leave this field blank.
ACTIVITY	Leave this field blank.
OBJECT/REVENUE SOURCE INDICATOR	Required. This field is "O."
OBJECT/REVENUE SOURCE CODE	Leave this field blank.
SUB-OBJECT/SUB-REVENUE SOURCE CODE	Leave this field blank.
JOB NUMBER	Leave this field blank.
REPORTING CATEGORY	Leave this field blank.
PROJECT NUMBER	Leave this field blank.
APPROPRIATION UNIT	Leave this field blank.

17.5 Cost Allocation System-Maintained Tables Overview

The second group of master tables, **system-maintained** tables, are maintained by the Cost Allocation subsystem. These tables store information needed for the processing of cost allocation data. Once these tables are loaded, the Cost Allocation subsystem is ready to run. The system-maintained tables are listed below:

- Allocation Totals Inquiry (TOTL) table
- Cost Allocation General Ledger (CAGL) table
- Cost Allocation Pool Accumulation Inquiry (PACC) table

- Cost Allocation Pool Sequence (CAPS) table
- Object Revenue Class Inquiry (OBRV) table
- Pool/Base Forward Reference Step Inquiry (PBFR) table

See the GFS subsystem User Guide for a description (overview) of each of the Cost Allocation system-maintained application tables, screen prints, and field descriptions and values for each field in the tables.

17.6.1 Agency-Specific Procedures for Performing the Cost Allocation Process

During the monthly close, the initialization will reset dollar amounts to zeros and delete records recording the most recent allocation. At this time the statistical units and percent fields on the PBDF table base records with an S/P Reset Indicator of "Y" will be set to zeros.

The agency must enter all statistics and percentages on the PBDF table based on the dates indicated on the Cost Allocation calendar.

The agency will receive a validation report and a potential error report validation runs (2C01 & 2C02) to review and make any changes necessary based on the dates indicated on the Cost Allocation calendar.

After the Cost Allocation run, the agency will have a period of time based on the Cost Allocation calendar to review the reports (Cost Allocation Detail Report 2C03, Cost Allocation Pool & Base Summary Report 2C00 and cost Allocation Point of Entry & Final Base Report 2C04). Also, FX Generation Error Report (2C05) will be produced. After a specified time base on the calendar, the FX documents would be posted to the grants. However, if it is determined that the reports are incorrect due to statistical errors, a Pre-FX rerun can be requested through OSIS. At this time, the FX documents would be deleted before being posted to the grants. The agency would enter the correct statistics on the PBDF table and the Cost Allocation process would be run again creating new FX documents to post to the grants.

Information will be available for reruns for five years. However, due to the complexity of this procedure careful consideration should be made before requesting this type of rerun. Contact the OSIS office to request a rerun.

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